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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Comprehensive report on the consolidation of peacekeeping accounts

Report of the Secretary-General

Summary

The present report is submitted pursuant to General Assembly resolution 61/278, in which the Assembly requested the Secretary-General to provide an updated comprehensive report on the consolidation of peacekeeping accounts, including a simulation of options proposed, taking into account the views expressed, questions raised and information requested by Member States at its sixty-first session. The report provides the requested information and in section III proposes actions to be taken by the Assembly.

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I. Background

1. In his report entitled "Investing in the United Nations: for a stronger Organization worldwide", dated 7 March 2006 (A/60/692 and Corr.1), the Secretary-General proposed the consolidation of peacekeeping accounts into a single set of accounts and reports to improve cash management and operational flexibility. In the subsequent detailed report on financial management practices, dated 12 May 2006 (A/60/846/Add.3), the Secretary-General proposed the consolidation of all peacekeeping accounts (excluding those of the United Nations Emergency Force (UNEF), the United Nations Operation in the Congo (ONUC), the Peacekeeping Reserve Fund and the strategic deployment stocks) effective 1 July 2007. In response to the continued concern of the Advisory Committee on Administrative and Budgetary Questions regarding the need to maintain a direct link between peacekeeping assessments and the mandate periods approved for each mission by the Security Council, the Secretariat outlined an approach by which assessments would be issued four times during each financial period, that is, in July, October, January and April, thereby maintaining the link between assessments and mandates. In his report dated 30 April 2007 (A/61/865), the Secretary-General updated the effect of the consolidation of peacekeeping accounts as proposed in A/60/846/Add.3 and indicated that consolidation would have resulted in additional reimbursements to troop- and formed police-contributing countries in 2006 amounting to $325.5 million, representing an increase of 28 per cent.

2. In its resolution 61/278 of 29 June 2007, the General Assembly decided to revert to consideration of the consolidation of peacekeeping accounts during its resumed sixty-second session and requested the Secretary-General to provide an updated comprehensive report on the subject, including a simulation of options proposed, taking into account the views expressed, questions raised and information requested by Member States at its sixty-first session. The present report is in response to that resolution.

II. Consolidation of peacekeeping accounts

A. Proposed consolidation framework

3. The proposal outlined by the Secretary-General (see A/60/846/Add.3) was to consolidate retroactively all peacekeeping accounts, of both active and closed missions, except, for the reasons stated in paragraph 30 of that report and reiterated in subparagraph (a) below, those of UNEF, ONUC, the Peacekeeping Reserve Fund and the strategic deployment stocks. The Secretariat continues to consider this to be the preferred approach, the one that would lead to the greatest flexibility in the use of peacekeeping resources with increased reimbursements to troop- and formed police-contributing Member States and at the same time would simplify the administrative processes for the financing of peacekeeping operations. While consideration has been given to the consolidation of the accounts of only the active missions, or alternatively, only the closed missions, no significant benefits of such approaches could be identified. Consequently, with due regard for the views and issues raised by the General Assembly during its consideration of this matter at its sixty-first session, the proposed consolidation framework for peacekeeping accounts would be as follows:

(a) *Consolidation of peacekeeping accounts.* The various peacekeeping accounts would be consolidated retroactively, effective 1 July 2008, excluding those of UNEF, ONUC, the Peacekeeping Reserve Fund and the strategic deployment stocks. With respect to the accounts to be consolidated, it is recalled that at its 1331st plenary meeting, on 1 September 1965, the General Assembly decided, inter alia, that the question of the applicability of Article 19 of the Charter of the United Nations would not be raised with regard to UNEF and ONUC. Consequently, contributions outstanding for those operations from a number of Member States have not been included in the annual calculations for the application of Article 19 of the Charter related to the loss of voting rights in the General Assembly. Taking into account the complex history underlying that decision, those two accounts would be excluded from the consolidation. In addition, the accounts of the Peacekeeping Reserve Fund and the strategic deployment stocks would also be excluded from the consolidation, given the distinct purposes for which they were created;

(b) *Quarterly peacekeeping assessments.* Peacekeeping assessments would be consolidated quarterly during each peacekeeping period (in July, October, January and April) on the basis of the approved appropriation for each peacekeeping mission and the mandate periods approved for each mission by the Security Council, subject to the provision that such assessments should also cover any outstanding unassessed appropriations from prior financial periods. Each assessment would be based on the amount approved for each mission and prorated to reflect the duration of the mission's Security Council mandate within the peacekeeping financial period. Voluntary cash contributions, such as those for the United Nations Peacekeeping Force in Cyprus, would continue to be taken into account in determining the amount of the consolidated assessment, in the same manner as is done currently;

(c) *Utilization of unencumbered balances, interest and other miscellaneous income.* The credits from unencumbered balances, interest and other miscellaneous income would be applied to offset the consolidated assessments of the subsequent fiscal period, similar to the practice under the regular budget;

(d) *Treatment of outstanding assessments.* Upon consolidation, all existing outstanding and unpaid balances would be combined, except for the outstanding amounts for UNEF and ONUC (as they are excluded from the consolidation), and except for the peacekeeping arrears of Belarus and Ukraine arising before 1 January 1996. With respect to the latter, it is recalled that in its decision 49/470, the General Assembly decided that the question of the applicability of Article 19 would not arise with regard to the peacekeeping arrears of Belarus and Ukraine as at 1 January 1995 and for 1995. Subsequently, in its resolution 54/242, the Assembly decided that all contributions of Belarus and Ukraine should be taken into account when determining whether they have made the necessary minimum payment to avoid the application of Article 19, as determined in accordance with decision 49/470. The continued implementation of decision 49/470 and resolution 52/242, would necessitate that the peacekeeping arrears of those two countries arising before 1996 be kept distinct from arrears arising for 1996 and subsequent years. It should also be noted that upon consolidation, all unpaid assessments (except as noted above) would be treated equally, so that payments received subsequent to the effective date of consolidation would be applied first to settle those amounts in total (without regard to individual peacekeeping operations and/or mandate periods), in accordance with financial regulation 3.5;

(e) *Treatment of outstanding credits.* With regard to amounts in suspense in favour of Member States at the effective date, all existing unapplied credit balances and overpayments to all peacekeeping missions would also be combined and offset in total against the outstanding and unpaid balances in existence at that date. Remaining unapplied amounts would be carried forward and applied to the consolidated assessments issued subsequent to the effective date of implementation;

(f) *Budget proposals and financing resolutions.* The Secretary-General's budget proposals for each peacekeeping mission would continue to be prepared separately, with no changes in the amount of detail or information provided. However, there would be a single financing resolution, which would show the breakdown by mission. The resolution would not permit the transfer of appropriations between missions;

(g) *Performance reports.* A consolidated performance report would be presented at the overall peacekeeping budget level and would report the consolidated expenditures compared to the overall total appropriations, as well as expenditures and appropriations by mission. The report would focus on significant issues emerging from the analysis of the most important drivers of expenditure. Results-based budgeting frameworks would continue to be presented individually for each mission as addenda to the financial performance report. An outline of the proposed consolidated performance report is contained in annex V below;

(h) *Return of credits in closed peacekeeping missions.* In the light of the overall improvement in liquidity that would result directly from the consolidation, the Secretary-General proposes that credits available as at 30 June 2008 in closed peacekeeping missions with cash surpluses be returned to Member States individually prior to consolidation. The credits would first be applied to reduce a Member State's unpaid assessment, if any, on a mission-by-mission basis, and thereafter be available to be used at the discretion of the Member State. Thus, a Member State that was fully paid up in respect of a particular closed mission with a cash surplus would be entitled to a refund. Credits that were available to be returned totalled $181.8 million as at 30 June 2007; details are shown in annex III.

B. Benefits

4. The proposed consolidation of peacekeeping accounts would:

(a) Permit more consistent and timely reimbursements to troop- and police-contributing countries. As consolidation would result in the cash in the peacekeeping accounts being commingled, there would no longer be a need to defer payments for troops, formed police units and contingent-owned equipment for individual cash-poor missions, such as the United Nations Interim Administration Mission in Kosovo, the United Nations Mission for the Referendum in Western Sahara and the United Nations Observer Mission in Georgia. In addition, more robust payments would be possible in active missions. For example, if peacekeeping accounts had been consolidated as at 30 June 2007, it would have permitted an additional 20 per cent reimbursement of certified liabilities for troops, formed police units and their equipment (see annex I for details by mission and by Member State);

(b) Enable payments in respect of certain liabilities in closed missions that are currently deferred due to lack of cash in their respective accounts. The liabilities that could be settled by the consolidated cash pool are presented in annex II;

(c) Enable the return of credits in closed peacekeeping missions with cash surpluses to Member States. The amounts that could be returned are presented in annex III;

(d) Facilitate planning and administration for Member States, since the total requirements for the entire financial year would be largely known at the beginning of the financial period. Another result would be a reduction in the number of peacekeeping assessments from about 40 per financial period to only 4;

(e) Require a single General Assembly resolution — rather than 17 separate resolutions — on the financing of peacekeeping operations including the support account and the United Nations Logistics Base at Brindisi, Italy. Each peacekeeping resolution would constitute a section of the total peacekeeping budget, as is the case for the regular budget. This may also facilitate the review of the financing of peacekeeping operations by the legislative bodies, with increased discussions of trends, cross-cutting issues and significant operational issues that affect the implementation of mission mandates;

(f) Improve the overall liquidity of peacekeeping operations, resulting in greater flexibility in the use of peacekeeping resources, as cash could be used to meet the operational requirements of all missions up to the level of the appropriation for each mission;

(g) Simplify the administrative processes as a result of there being fewer assessments, which would lead to a rationalization of the workload of the Accounts Division and the Peacekeeping Financing Division of the Department of Management;

(h) Result in a simplified set of financial statements. A single consolidated expenditure statement combining expenditures for peacekeeping operations would be prepared. Another statement would present breakdowns of expenditures by mission and comparisons to related appropriations. The balance sheets of individual missions would be replaced by a single consolidated balance sheet for all peacekeeping operations. A mock-up of the financial statements is shown in annex IV.

III. Actions to be taken by the General Assembly

5. **The General Assembly may wish to consolidate the peacekeeping accounts effective 1 July 2008 in accordance with the framework outlined in paragraph 3 above.**

Abbreviations used in the annexes

MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observer Mission in Angola
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
ONUB	United Nations Operation in Burundi
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMIR	United Nations Assistance Mission for Rwanda
UNDOF	United Nations Disengagement Observer Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNLB	United Nations Logistics Base at Brindisi, Italy
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOT	United Nations Mission of Observers in Tajikistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces

UNPREDEP	**United Nations Preventive Deployment Force**
UNSMIH	**United Nations Support Mission in Haiti**
UNTAC	**United Nations Transitional Authority in Cambodia**
UNTAES	**United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium**
UNTAG	**United Nations Transition Assistance Group**
UNTMIH	**United Nations Transition Mission in Haiti**

Annex I

Simulated effect of consolidation on reimbursements to troop- and formed police-contributing countries for 2007

A. Actual payments made for troops and contingent-owned equipment in 2007

Mission	*Payment (Thousands of United States dollars)*	*Troops*	*Contingent-owned equipment*[a]
MINURSO	—	Not applicable	Not applicable
MINURCAT	Not applicable	Not applicable	Not applicable
MINUSTAH	124 513	May 2007	June 2007
MONUC	382 674	July 2007	June 2007
ONUB	19 840	December 2006	September 2007
UNDOF	14 099	October 2007	October 2007
UNFICYP	4 862	September 2006	May 2006
UNIFIL	274 174	October 2007	December 2007
UNMEE	44 293	October 2007	December 2007
UNMIK	—	December 2004	September 2004
UNMIL	402 688	October 2007	December 2007
UNMIS	248 281	October 2007	December 2007
UNMIT	9 533	August 2007	December 2007
UNOCI	228 072	September 2007	December 2007
UNOMIG	180	Not applicable	January 2007
Total	**1 753 209**		

[a] Represents the latest month for which claims have been certified.

B. Additional payments in respect of active missions enabled by the consolidation

Mission	*Payment (Thousands of United States dollars)*	*Troops*	*Contingent-owned equipment*[a]
MINURSO	1 625	November 2007	Not applicable
MINURCAT	—	Not applicable	Not applicable
MINUSTAH	73 623	November 2007	November 2007
MONUC	164 350	November 2007	November 2007
ONUB	969	Not applicable	October 2007
UNDOF	1 145	November 2007	Not applicable
UNFICYP	15 008	November 2007	October 2007
UNIFIL	14 394	November 2007	Not applicable
UNMEE	1 577	November 2007	Not applicable

Mission	*Payment (Thousands of United States dollars)*	*Troops*	*Contingent-owned equipment*[a]
UNMIK	31 220	November 2007	November 2007
UNMIL	15 740	November 2007	Not applicable
UNMIS	9 859	Not applicable	Not applicable
UNMIT	2 039	November 2007	Not applicable
UNOCI	19 398	November 2007	Not applicable
UNOMIG	50	Not applicable	August 2007
Total	**350 998**		

[a] Represents the latest month for which claims have been certified.

C. Total additional payments in respect of active missions enabled by the consolidation

(Thousands of United States dollars)

Troop/formed police-contributing country	*MINURSO*	*MINUSTAH*	*MONUC*	*ONUB*	*UNDOF*	*UNFICYP*	*UNIFIL*	*UNMEE*	*UNMIK*	*UNMIL*	*UNMIS*	*UNMIT*	*UNOCI*	*UNOMIG*	***Total additional payments***
Argentina	—	5 368	—	—	—	5 472	—	—	1 183	—	—	—	—	—	**12 023**
Austria	—	—	—	—	410	41	—	—	—	—	—	—	—	—	**450**
Bangladesh	—	—	10 070	—	—	—	—	—	—	3 641	1 753	477	6 808	—	**22 750**
Belgium	—	—	5 633	—	—	—	406	—	—	—	—	—	—	—	**6 038**
Benin	—	—	539	—	—	—	—	—	—	—	—	—	953	—	**1 491**
Bolivia	—	1 882	1 559	—	—	—	—	—	—	—	—	—	—	—	**3 440**
Brazil	—	10 692	—	—	—	—	—	—	—	—	—	—	—	—	**10 692**
Cambodia	—	—	—	—	—	—	—	—	—	—	159	—	—	—	**159**
Canada	—	4	—	—	—	11	—	—	—	—	—	—	—	—	**15**
Chile	—	4 983	—	—	—	—	—	—	—	—	—	—	—	—	**4 983**
China	—	1 149	2 702	—	—	—	394	—	—	657	554	—	—	—	**5 456**
Croatia	—	4	—	—	—	65	—	—	—	—	—	—	—	—	**68**
Ecuador	—	469	—	—	—	—	—	—	—	—	—	—	—	—	**469**
Egypt	—	—	—	—	—	—	—	—	—	—	927	—	—	—	**927**
Ethiopia	—	—	—	—	—	—	—	—	—	2 030	—	—	—	—	**2 030**
Finland	—	—	—	—	—	—	59	—	—	—	—	—	—	—	**59**
France	—	2	134	—	—	—	1 737	—	—	—	—	—	412	—	**2 285**
Germany	—	—	—	—	—	—	684	—	—	—	—	—	—	50	**734**
Ghana	—	—	3 183	—	—	—	962	—	—	962	—	—	1 216	—	**6 322**
Greece	—	—	—	—	—	—	249	—	—	—	—	—	—	—	**249**
Guatemala	—	984	830	—	—	—	—	—	—	—	—	—	—	—	**1 813**
Hungary	—	—	—	—	—	1 294	—	—	—	—	—	—	—	—	**1 294**
India	—	—	57 620	—	213	—	982	769	1 435	141	2 956	—	—	—	**64 116**
Indonesia	—	—	1 668	—	—	—	961	—	—	—	—	—	—	—	**2 628**
Ireland	—	—	—	—	—	—	41	—	—	—	—	—	—	—	**41**
Italy	—	—	—	—	—	—	2 841	—	—	—	—	—	—	—	**2 841**
Japan	—	—	—	—	34	—	—	—	—	—	—	—	—	—	**34**

Troop/formed police-contributing country	*MINURSO*	*MINUSTAH*	*MONUC*	*ONUB*	*UNDOF*	*UNFICYP*	*UNIFIL*	*UNMEE*	*UNMIK*	*UNMIL*	*UNMIS*	*UNMIT*	*UNOCI*	*UNOMIG*	*Total additional payments*
Jordan	—	10 002	569	—	—	—	—	635	1 968	267	—	—	3 211	—	**16 651**
Kenya	—	—	—	—	—	—	—	134	—	—	934	—	—	—	**1 068**
Luxembourg	—	—	—	—	—	—	2	—	—	—	—	—	—	—	**2**
Malawi	—	—	806	—	—	—	—	—	—	—	—	—	—	—	**806**
Malaysia	446	—	—	—	—	—	407	—	—	—	—	476	—	—	**1 330**
Mongolia	—	—	—	—	—	—	—	—	—	279	—	—	—	—	**279**
Morocco	—	—	7 523	—	—	—	—	—	—	—	—	—	1 636	—	**9 159**
Nepal	—	10 142	9 608	—	—	—	961	—	—	317	—	—	—	—	**21 027**
Netherlands	—	—	—	—	—	—	208	—	—	—	—	—	—	—	**208**
Niger	—	—	—	—	—	—	—	—	—	—	—	—	864	—	**864**
Nigeria	—	1 025	75	—	—	—	—	—	—	2 346	—	—	—	—	**3 446**
Pakistan	—	2 407	31 920	—	—	—	—	—	5 617	3 871	1 756	475	2 869	—	**48 915**
Paraguay	—	201	—	—	—	—	—	—	—	—	—	—	—	—	**201**
Peru	—	2 444	—	—	—	—	—	—	—	—	—	—	—	—	**2 444**
Philippines	—	1 106	—	—	—	—	—	—	—	186	—	—	—	—	**1 292**
Poland	—	—	—	—	382	—	564	—	5 805	—	—	—	—	—	**6 752**
Portugal	—	—	—	—	—	—	165	—	—	—	—	610	—	—	**775**
Qatar	—	—	—	—	—	—	230	—	—	—	—	—	—	—	**230**
Republic of Korea	1 179	—	—	—	—	—	403	—	—	—	—	—	—	—	**1 582**
Russian Federation	—	—	—	—	—	—	—	—	—	—	141	—	—	—	**141**
Romania	—	—	—	—	—	—	—	—	6 156	—	—	—	—	—	**6 156**
Rwanda	—	—	—	—	—	—	—	—	—	—	285	—	—	—	**285**
Senegal	—	877	5 170	—	—	—	—	—	—	682	—	—	726	—	**7 454**
Serbia	—	—	28	—	—	—	—	—	—	—	—	—	—	—	**28**
Slovakia	—	—	—	—	106	3 880	—	—	—	—	—	—	—	—	**3 986**
South Africa	—	—	8 748	969	—	—	—	—	—	—	—	—	—	—	**9 717**
Spain	—	—	—	—	—	—	1 251	—	7	—	—	—	—	—	**1 257**
Sri Lanka	—	8 042	—	—	—	—	—	—	—	—	—	—	—	—	**8 042**

Troop/formed police-contributing country	*MINURSO*	*MINUSTAH*	*MONUC*	*ONUB*	*UNDOF*	*UNFICYP*	*UNIFIL*	*UNMEE*	*UNMIK*	*UNMIL*	*UNMIS*	*UNMIT*	*UNOCI*	*UNOMIG*	*Total additional payments*
Togo	—	—	—	—	—	—	—	—	—	—	—	—	704	—	704
Tunisia	—	—	4 132	—	—	—	—	—	—	—	—	—	—	—	4 132
Turkey	—	—	—	—	—	—	800	—	—	—	—	—	—	—	800
Ukraine	—	—	—	—	—	—	—	—	9 050	364	—	—	—	—	9 413
United Kingdom of Great Britain and Northern Ireland	—	—	—	—	—	4 246	—	—	—	—	—	—	—	—	4 246
United Republic of Tanzania	—	—	—	—	—	—	88	—	—	—	—	—	—	—	88
Uruguay	—	11 839	11 837	—	—	—	—	39	—	—	—	—	—	—	23 715
Zambia	—	—	—	—	—	—	—	—	—	—	395	—	—	—	395
Total	**1 625**	**73 622**	**164 350**	**969**	**1 145**	**15 008**	**14 394**	**1 577**	**31 220**	**15 740**	**9 859**	**2 039**	**19 398**	**50**	**350 998**

Annex II

Simulated effect of consolidation on closed missions with cash deficits

(As at 30 June 2007)

(Thousands of United States dollars)

	UNSMIH/ UNTMIH/ MIPONUH	*MINURCA*	*MINUGUA*	*UNOSOM*	*UNTAC*	*Total*
Reimbursement to troop- and formed police-contributing countries						
Australia	—	—	—	—	3 452	3 452
Bangladesh	—	—	—	—	327	327
Belgium	—	—	—	1 370	—	1 370
Bulgaria	—	—	—	—	355	355
Canada	—	13	—	—	660	673
Chad	—	475	—	—	—	475
Chile	—	—	—	—	81	81
China	—	—	—	—	147	147
Côte d'Ivoire	—	1	—	—	—	1
Egypt	—	4 411	—	—	—	4 411
France	—	2 550	—	2 295	4 280	9 124
Gabon	—	30	—	—	—	30
Germany	—	—	—	—	4 359	4 359
Ghana	—	—	—	—	167	167
India	—	—	—	15 526	543	16 069
Indonesia	—	—	—	—	1 621	1 621
Italy	—	—	—	—	—	—
Japan	—	—	—	—	2 114	2 114
Malaysia	—	—	—	—	1 213	1 213
Morocco	—	—	—	353	—	353
Netherlands	—	—	—	—	7 277	7 277
Pakistan	—	—	—	—	554	554
Philippines	—	—	—	—	99	99
Poland	—	—	—	—	1 062	1 062
Thailand	—	—	—	—	209	209
Tunisia	—	—	—	—	182	182
United States of America	114	—	—	197	11 184	11 495

	UNSMIH/ UNTMIH/ MIPONUH	*MINURCA*	*MINUGUA*	*UNOSOM*	*UNTAC*	*Total*
Uruguay	—	—	—	—	954	954
Subtotal	**114**	**7 480**	**—**	**19 741**	**40 839**	**68 174**
Settlement of loans from Peacekeeping Reserve Fund	—	12 820	—	—	—	**12 820**
Total	**114**	**20 300**	**—**	**19 741**	**40 839**	**80 994**

Annex III

Credits available in closed missions with cash balances

(As at 30 June 2007)

(Thousands of United States dollars)

Mission	*Amount*
UNIKOM	2 856
UNMIBH	13 181
UNMOT	2 702
MONUA	20 698
UNPREDEP	9 696
UNTAES	12 827
UNOMIL	4 388
UNPF	62 034
UNMIH	18 374
UNAMIR	23 946
ONUSAL	1 607
ONUMOZ	545
UNMLT	140
UNTAG	4 084
UNIIMOG	4 698
Total	**181 776**

Annex IV

Mock-up of financial statements for peacekeeping operations

Statement I

United Nations peacekeeping operations

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2006 to 30 June 2007 as at 30 June 2007

(Thousands of United States dollars)

	1 July 2006 to 30 June 2007	*1 July 2005 to 30 June 2006*
Income		
Assessed contributions	5 347 904	4 919 718
Voluntary contributions	28 577	29 747
Funding from Peacekeeping Reserve Fund[a]	2 014	13 790
Funding from reserves and fund balances	7 106	62 659
Interest income	99 486	74 950
Other/miscellaneous income	13 762	18 018
Total income	**5 498 849**	**5 118 882**
Total expenditure (schedule 1.1)	**5 166 588**	**4 562 404**
Excess (shortfall) of income over expenditure	**332 261**	**556 478**
Prior-period adjustments	(4 359)	(6 317)
Net excess (shortfall) of income over expenditure	**327 902**	**550 161**
Savings on or cancellation of prior-period obligations	198 060	302 505
Credits returned to Member States	(860 271)	(492 629)
Transfers from reserves and fund balances	(7 106)	(62 659)
Other adjustments to reserves and fund balances[b]	(459 893)	—
Reserves and fund balances, beginning of period	1 651 754	1 354 376
Reserves and fund balances, end of period	**850 446**	**1 651 754**

[a] Under the terms of General Assembly resolutions 60/268 and 61/279, the excess balance of $2,014,000 in Peacekeeping Reserve Fund for the period ending 30 June 2005 was applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2006 to 30 June 2007.

[b] Represents accrued liabilities for unused vacation days of $47,613,844, for repatriation benefits of $23,279,608 and for after-service health insurance of $389,000,000.

Schedule 1.1

United Nations peacekeeping operations

Schedule of expenditures for the period from 1 July 2006 to 30 June 2007 as at 30 June 2007

(Thousands of United States dollars)

		Expenditure					
Mission	*Appropriation*	*Military and police personnel*	*Civilian personnel*	*Operational requirements*	*Voluntary contributions in-kind (budgeted)*	*Total expenditure*	*Unencumbered balance*
UNFICYP	46 270	19 510	12 920	14 917	1 475	48 822	(2 552)
UNDOF	39 865	19 523	8 556	11 470	—	39 549	316
UNIFIL	496 616	235 815	50 317	209 604	—	495 736	880
MINURSO	45 935	6 266	14 851	20 585	2 776	44 478	1 457
UNOMIG	33 379	4 137	17 877	10 285	—	32 299	1 080
UNMIK	217 962	64 172	120 803	25 217	—	210 192	7 770
MONUC	1 094 248	439 523	203 019	442 586	2 858	1 087 986	6 262
UNMEE	137 385	62 390	23 561	40 667	—	126 618	10 767
UNMIL	714 877	366 157	112 818	197 227	53	676 255	38 622
UNOCI	472 889	231 857	80 324	138 588	—	450 769	22 120
MINUSTAH	489 207	246 371	94 542	143 107	—	484 020	5 187
ONUB	128 538	59 695	36 501	22 338	—	118 534	10 004
UNMIS	1 079 534	280 966	152 930	556 380	—	990 276	89 258
UNMIT	184 820	38 910	30 981	76 958	—	146 849	37 971
Advance Mission to Chad and the Central African Republic	46 942[a]	225	7	882	—	1 114	45 828
Technical assessment mission to the African Union Headquarters and Somalia	484[a]	—	—	45	—	45	439
UNLB	35 479	—	15 234	17 695	—	32 929	2 550
Support account	189 017[b]	—	113 072	64 623	—	177 695	11 322
MONUA	—	—	—	2 422	—	2 422	(2 422)
Total	**5 453 447**	**2 075 517**	**1 088 313**	**1 995 596**	**7 162**	**5 166 588**	**286 859**

[a] Represents commitment authority.

[b] Represents appropriation of $183,187,000 and commitment authorities and other resources of $5,830,400.

Statement II

United Nations peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2007

(Thousands of United States dollars)

	2007	*2006*
Assets		
Cash and term deposits	62 788	33 883
Cash pool	2 021 867	2 013 827
Assessed contributions receivable from Member States[a]	1 144 666	1 154 368
Special accounts for unpaid assessed contributions	55 552	55 552
Voluntary contributions receivable	19 685	5 979
Accounts receivable from Member States[b]	140 693	139 285
Other accounts receivable	42 972	33 126
Deferred charges	5 683	7 461
Inter-office transactions pending processing	377	611
Total assets	**3 494 283**	**3 444 092**
Liabilities		
Contributions or payments received in advance	30 249	6 450
Unliquidated obligations	976 067	1 024 766
Accounts payable to Member States	846 581	431 468
Other accounts payable	75 505	85 377
Inter-fund balances payable	70 961	90 157
Due to Peacekeeping Reserve Fund	15 820	12 820
Due to strategic deployment stocks	28 032	914
Voluntary contributions held in suspense	11 985	11 985
Deferred credits[b]	128 535	128 267
Inter-office transactions pending processing	209	134
End-of-service liabilities[c]	459 893	—
Total liabilities	**2 643 837**	**1 792 338**
Reserves and fund balances		
Authorized retained surplus	135 763	135 763
Surplus to be transferred[d]	43 750	43 750
Cumulative surplus	1 130 826	1 472 241
Deficit — end-of-service liabilities	(459 893)	—
Total reserves and fund balances	**850 446**	**1 651 754**
Total liabilities and reserves and fund balances	**3 494 283**	**3 444 092**

[a] Includes assessed contributions unpaid irrespective of collectability.

[b] In accordance with General Assembly resolution 51/12 A of 4 November 1996, includes expenditures totalling $127,379,954 in the account of UNPF, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

[c] Represents accrued liabilities for unused vacation days of $47,613,844 and for repatriation benefits of $23,279,608, and for after-service health insurance of $389,000,000.

[d] Under the terms of General Assembly resolution 56/292, an amount of $43,750,015 shall be returned to Member States upon their settlement of the separate assessment for strategic deployment stocks.

Statement III

Peacekeeping Reserve Fund and strategic deployment stocks

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2006 to 30 June 2007 as at 30 June 2007

(Thousands of United States dollars)

	Peacebuilding Reserve Fund	*Strategic deployment stocks*	*Total 2007*	*Total 2006*
Income				
Funding from reserves and fund balances	—	21 911	21 911	39 062
Transfer of strategic deployment stocks	—	66 278	66 278	30 899
Interest income	6 886	—	6 886	5 084
Total income	**6 886**	**88 189**	**95 075**	**75 045**
Total expenditure	**1**	**37 218**	**37 219**	**47 832**
Net excess (shortfall) of income over expenditure	**6 885**	**50 971**	**57 856**	**27 213**
Prior-period adjustments	—	—	—	(3 284)
Net excess (shortfall) of income over expenditure	**6 885**	**50 971**	**57 856**	**23 929**
Savings on or cancellation of prior-period obligations	—	4 218	4 218	1 661
Transfer from reserves and fund balances	—	(21 911)	(21 911)	(39 062)
Transfer to peacekeeping operations[a]	(2 014)	—	(2 014)	(13 790)
Reserves and fund balances, beginning of period	157 097	21 911	179 008	206 270
Reserves and fund balances, end of period	**161 968**	**55 189**	**217 157**	**179 008**

Statement of assets and reserves and fund balances as at 30 June 2007

(Thousands of United States dollars)

	Peacekeeping Reserve Fund	*Strategic deployment stocks*	*Total 2007*	*Total 2006*
Assets				
Cash and term deposits	49	—	49	33
Cash pool	148 103	—	148 103	144 219
Assessed contributions receivable from Member States[b]	10	—	10	25
Due from peacekeeping operations	15 920	28 032	43 852	13 734
Inter-fund balances receivable	—	57 431	57 431	55 350
Total assets	**163 982**	**85 463**	**249 445**	**213 361**

	Peacekeeping Reserve Fund	*Strategic deployment stocks*	*Total 2007*	*Total 2006*
Liabilities				
Unliquidated obligations	—	25 468	25 468	29 385
Other accounts payable	—	4 806	4 806	4 968
Inter-fund balances payable	2 014	—	2 014	—
Total liabilities	**2 014**	**30 274**	**32 288**	**34 353**
Reserves and fund balances				
Working capital funds	150 000	—	150 000	150 000
Cumulative surplus	11 968[c]	55 189	67 157	29 008
Total reserves and fund balances	**161 968**	**55 189**	**217 157**	**179 008**
Total liabilities and reserves and fund balances	**163 982**	**85 463**	**249 445**	**213 361**

[a] Under the terms of General Assembly resolutions 60/268 and 61/279, the excess balance of $2,014,000 for the period ending 30 June 2005 was applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2006 to 30 June 2007.

[b] Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 establishing the Peacekeeping Reserve Fund.

[c] Under the terms of General Assembly resolution 61/279, the amount in excess of the authorized level of the fund will be applied to meet the requirements of the support account for peacekeeping operations for the financial period from 1 July 2007 to 30 June 2008. This will be further considered during the sixty-second session of the General Assembly.

Statement IV

Special Account for the United Nations Emergency Force 1956

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 2007

(Thousands of United States dollars)

	5 November 1956 to 30 June 2006	*1 July 2006 to 30 June 2007*	*1 July 2005 to 30 June 2006*
Income			
Assessed contributions[a]	166 385	—	—
Voluntary contributions	28 086	—	—
Proceeds from sale of United Nations bonds	19 207	—	—
Appropriated from United Nations Special Account	3 911	—	—
Miscellaneous, and savings in liquidating obligations and adjustments[b]	3 665	(1 424)	(1 018)
Total income	**221 244**	**(1 424)**	**(1 018)**
Total expenditure	**215 540**	—	—
Net excess (shortfall) of income over expenditure	**5 704**	**(1 424)**	**(1 018)**
Reserves and fund balances, beginning of period	—	5 704	6 722
Reserves and fund balances, end of period	**5 704**	**4 280**	**5 704**

Statement of assets, liabilities and reserves and fund balances as at 30 June 2007

(Thousands of United States dollars)

	2007	*2006*
Assets		
Unpaid assessed contributions[a]	42 627	42 627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	23 036	21 612
Member States' credits for staff assessment income and required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassisted appropriations — to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[c]	10 415	10 415

	2007	*2006*
Due to United Nations Special Account	1 932	1 932
Due to United Nations bond account	8 117	8 117
Total liabilities	**44 579**	**43 155**
Reserves and fund balances		
Cumulative surplus	4 280	5 704
Total reserves and fund balances	**4 280**	**5 704**
Total liabilities and reserves and fund balances	**48 859**	**48 859**

[a] Includes unpaid assessed contributions irrespective of collectability.
[b] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.
[c] For 1965, $3,550,000 pursuant to section II of General Assembly resolution 2115 (XX); for 1966, $3,550,000 pursuant to section III of the resolution; and for 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

Statement V

Ad hoc account for the United Nations Operation in the Congo

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 2007

(Thousands of United States dollars)

	14 July 1960 to 30 June 2006	*1 July 2006 to 30 June 2007*	*1 July 2005 to 30 June 2006*
Income			
Assessed contributions[a]	241 549	—	—
Voluntary contributions	36 193	—	—
Proceeds from the sale of United Nations bonds	110 726	—	—
Investment income	89	—	—
Miscellaneous and savings in liquidating obligations and adjustment[b]	45 541	(143)	(71)
Total income	**434 078**	**(143)**	**(71)**
Total expenditure	**397 437**	**—**	**—**
Net excess (shortfall) of income over expenditure	**36 641**	**(143)**	**(71)**
Reserves and fund balances, beginning of period	—	36 641	36 712
Reserves and fund balances, end of period	**36 641**	**36 498**	**36 641**

Statement of assets, liabilities and reserves and fund balances as at 30 June 2007

(Thousands of United States dollars)

	2007	*2006*
Assets		
Unpaid assessed contributions[a]	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[c]	1 973	1 973
Inter-fund balances receivable	914	914
Total assets	**83 466**	**83 466**
Liabilities		
Accounts payable to Member States	7 225	7 082
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	1 560	1 560

	2007	2006
Due to United Nations Special Account	1 397	1 397
Due to United Nations bond account	35 931	35 931
Total liabilities	**46 968**	**46 825**
Reserves and fund balances		
Cumulative surplus	36 498	36 641
Total reserves and fund balances	**36 498**	**36 641**
Total liabilities and reserves and fund balances	**83 466**	**83 466**

[a] Includes unpaid assessed contributions irrespective of collectability.

[b] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.

[c] For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899.

Annex V

Outline of proposed consolidated performance report

I. Introduction (focus on resource trends for peacekeeping operations and snapshot of financial performance for the period)

II. Mandate performance

- A. Performance summary and highlights of United Nations peacekeeping operations
- B. Mandate performance by mission (actual versus planned results-based-budgeting frameworks, issued by mission as addendum to the report)

III. Human resources performance

- A. Peacekeeping missions
  1. Table on planned and actual incumbency for military and civilian personnel (aggregate level)
  2. Table on planned and actual vacancy rates for international and national staff and United Nations Volunteers
  3. Main factors affecting human resources performance
- B. Headquarters backstopping support (support account)
  1. Table on planned and actual vacancy rates for international and national staff
  2. Main factors affecting human resources performance

IV. Financial resources performance

- A. Peacekeeping missions
  1. Table on financial resource performance — aggregate level by mission
  2. Table on financial resource performance — aggregate level by expenditure class
  3. Main factors affecting financial resources (analysis of variances by class groups at aggregate level)
- B. Headquarters backstopping support (support account)
  1. Table on financial resource performance by department
  2. Table on financial resource performance — aggregate level by expenditure class
  3. Main factors affecting financial resource performance (analysis of variances by expenditure class at aggregate level)

V. Reimbursements to troop- and formed police-contributing countries

VI. Actions to be taken by the General Assembly

Annexes

A. **Table on breakdown of expenditures by mission**

B. **Table on expenditure for contingent-owned equipment: major equipment and self-sustainment by mission**

C. **Table on non-budgeted contributions by mission**